

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Southwest School Corp (7715)

| Southwest School Corp (7715) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|----------------|----------------|----------------|----------------|---|------------------------------------|
| Student Academic Achievement | | | | | | |
| Certified Salaries (110) | \$5,675,271 | \$4,964,498 | \$4,806,199 | \$4,726,547 | -4% | -2% |
| Group Health Insurance (222) | \$1,641,399 | \$1,528,527 | \$1,725,604 | \$1,208,439 | -7% | -30% |
| Transfer Tuition to Educational Service Agencies Within the State (564) | \$68,359 | \$226,928 | \$435,998 | \$451,068 | 60% | 3% |
| Noncertified Salaries (120) | \$445,489 | \$421,096 | \$468,621 | \$427,743 | -1% | -9% |
| Social Security-Certified Employee Retirement (212) | \$417,256 | \$377,822 | \$358,655 | \$355,628 | -4% | -1% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$290,667 | \$296,142 | \$307,790 | \$336,374 | 4% | 9% |
| Other Employee Benefits (241 to 290) | \$316,450 | \$282,770 | \$283,264 | \$290,296 | -2% | 2% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$136,432 | \$123,920 | \$121,321 | \$127,372 | -2% | 5% |
| Purchased Professional and Technical Instruction Services (311) | \$77,917 | \$57,325 | \$119,106 | \$111,399 | 9% | -6% |
| Pre-2008 object code - temporary salaries (header) (130) | \$125,449 | \$141,576 | \$145,823 | \$107,840 | -4% | -26% |
| Operational Supplies (611) | \$47,315 | \$44,646 | \$97,756 | \$81,189 | 14% | -17% |
| Severance/Early Retirement Pay (213) | \$228,483 | \$180,557 | \$72,889 | \$57,837 | -29% | -21% |
| Public Employees Retirement Fund (214) | \$42,660 | \$44,895 | \$55,062 | \$56,454 | 7% | 3% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$85,496 | \$69,293 | \$58,192 | \$50,707 | -12% | -13% |
| Textbooks (630) | \$54,360 | \$284,955 | \$48,450 | \$33,421 | -11% | -31% |
| Social Security-Noncertified Employee Retirement (211) | \$32,973 | \$31,116 | \$34,377 | \$31,784 | -1% | -8% |
| Travel (580) | \$8,339 | \$14,176 | \$17,604 | \$27,937 | 35% | 59% |
| Other Purchased Services (593) | \$22,843 | \$3,659 | \$10,998 | \$20,776 | -2% | 89% |
| Stipends (131) | \$0 | \$0 | \$0 | \$20,500 | N/A | N/A |
| Group Life Insurance (221) | \$21,199 | \$19,471 | \$18,800 | \$19,117 | -3% | 2% |
| Computer Hardware (741) | \$0 | \$4,296 | \$10,579 | \$10,597 | N/A | 0% |
| Other Technology Hardware (746) | \$0 | \$2,516 | \$562 | \$9,126 | N/A | > 500% |
| Periodicals (650) | \$6,504 | \$792 | \$2,787 | \$6,687 | 1% | 140% |
| Dues and Fees (810) | \$5,537 | \$5,108 | \$2,749 | \$4,247 | -6% | 54% |
| Other Purchased Professional and Technical Services (319) | \$5,500 | \$11,659 | \$15,989 | \$3,800 | -9% | -76% |
| Library Books (640) | \$5,535 | \$5,364 | \$5,068 | \$2,959 | -14% | -42% |
| Overtime Salaries (140) | \$1,074 | \$3,450 | \$1,500 | \$2,920 | 28% | 95% |
| Other General Supplies (615, 660 to 689) | \$34,884 | \$38,118 | \$21,436 | \$2,638 | -48% | -88% |
| Postage and Postage Machine Rental (532) | \$2,224 | \$1,989 | \$1,944 | \$1,706 | -6% | -12% |
| Purchased Services; Student Transportation Services (510) | \$1,155 | \$1,045 | \$1,052 | \$498 | -19% | -53% |
| Purchased Property Services; Construction Services (450) | \$7,500 | -\$3,346 | \$2,716 | \$378 | -53% | -86% |
| Miscellaneous Objects (876 to 899) | \$0 | \$215 | \$0 | \$206 | N/A | N/A |
| Printing and Binding (550) | \$0 | \$400 | \$56 | \$102 | N/A | 82% |
| Equipment (730) | \$1,557 | \$36,461 | \$0 | \$0 | -100% | N/A |
| Technology Related Professional Development (748) | \$8,732 | \$11,622 | \$0 | \$0 | -100% | N/A |

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| Purchased From Another School Corporation or Educational Service Agency Within the State (591) | \$203,007 | \$203,222 | \$0 | \$0 | -100% | N/A |
| Purchased Professional and Technical Staff Services (314) | \$33,096 | \$10,800 | \$0 | \$0 | -100% | N/A |
| Licensed Employees Temporary Salaries (135) | \$675 | \$0 | \$0 | \$0 | -100% | N/A |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$0 | \$4,756 | \$10,558 | \$0 | N/A | -100% |
| Purchased Professional and Technical Pupil Services (313) | \$34,728 | \$13,535 | \$0 | \$0 | -100% | N/A |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$25,856 | \$20,126 | \$47,507 | -\$11,572 | N/A | -124% |
| Student Academic Achievement Total | \$10,115,918 | \$9,485,499 | \$9,311,013 | \$8,576,718 | -4% | -8% |
| Student Instructional Support | | | | | | |
| Certified Salaries (110) | \$514,514 | \$529,575 | \$539,209 | \$543,617 | 1% | 1% |
| Noncertified Salaries (120) | \$214,018 | \$207,733 | \$206,811 | \$222,723 | 1% | 8% |
| Group Health Insurance (222) | \$138,080 | \$130,263 | \$146,275 | \$131,881 | -1% | -10% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$39,972 | \$43,203 | \$44,280 | \$44,578 | 3% | 1% |
| Social Security-Certified Employee Retirement (212) | \$38,974 | \$40,301 | \$40,565 | \$40,023 | 1% | -1% |
| Public Employees Retirement Fund (214) | \$20,839 | \$22,048 | \$24,804 | \$29,404 | 9% | 19% |
| Other Employee Benefits (241 to 290) | \$26,439 | \$27,588 | \$28,417 | \$28,405 | 2% | 0% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$20,410 | \$20,164 | \$21,840 | \$24,988 | 5% | 14% |
| Social Security-Noncertified Employee Retirement (211) | \$15,060 | \$15,165 | \$15,163 | \$16,364 | 2% | 8% |
| Operational Supplies (611) | \$13,802 | \$10,727 | \$12,806 | \$15,463 | 3% | 21% |
| Travel (580) | \$3,894 | \$5,146 | \$7,682 | \$8,584 | 22% | 12% |
| Official Bond Premiums (525) | \$5,910 | \$3,797 | \$3,418 | \$4,159 | -8% | 22% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$4,015 | \$3,543 | \$3,525 | \$3,572 | -3% | 1% |
| Group Life Insurance (221) | \$3,178 | \$3,073 | \$3,010 | \$3,425 | 2% | 14% |
| Postage and Postage Machine Rental (532) | \$2,739 | \$2,925 | \$3,436 | \$2,891 | 1% | -16% |
| Pre-2008 object code - temporary salaries (header) (130) | \$1,020 | \$697 | \$1,688 | \$1,795 | 15% | 6% |
| Purchased Professional and Technical Pupil Services (313) | \$0 | \$0 | \$0 | \$1,015 | N/A | N/A |
| Printing and Binding (550) | \$658 | \$1,109 | \$796 | \$373 | -13% | -53% |
| Unemployment compensation (230) | \$2,750 | \$3,236 | \$3,124 | \$0 | -100% | -100% |
| Severance/Early Retirement Pay (213) | \$31,424 | \$35,180 | \$10,487 | \$0 | -100% | -100% |
| Student Instructional Support Total | \$1,097,695 | \$1,105,472 | \$1,117,334 | \$1,123,259 | 1% | 1% |
| Overhead and Operational | | | | | | |
| Other Purchased Professional and Technical Services (319) | \$7,903 | \$315,051 | \$602,756 | \$1,575,008 | 276% | 161% |
| Noncertified Salaries (120) | \$1,098,623 | \$1,073,804 | \$1,132,459 | \$1,043,864 | -1% | -8% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$558,093 | \$437,202 | \$334,819 | \$790,500 | 9% | 136% |
| Heating and Cooling for Buildings - Gas (622) | \$450,295 | \$458,084 | \$477,716 | \$517,582 | 4% | 8% |

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| Light and Power - Other than Heating and Cooling (625) | \$245,882 | \$209,961 | \$231,920 | \$336,328 | 8% | 45% |
| Vehicles (731) | \$13,995 | \$0 | \$128,274 | \$331,189 | 121% | 158% |
| Other Employee Benefits (241 to 290) | \$22,894 | \$22,937 | \$29,889 | \$213,319 | 75% | > 500% |
| Certified Salaries (110) | \$205,118 | \$175,000 | \$172,967 | \$188,437 | -2% | 9% |
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$174,880 | \$120,793 | \$121,340 | \$145,138 | -5% | 20% |
| Group Health Insurance (222) | \$329,240 | \$314,845 | \$292,689 | \$136,466 | -20% | -53% |
| Gasoline and Lubricants (613) | \$104,324 | \$98,740 | \$111,358 | \$108,704 | 1% | -2% |
| Pre-2008 object code - temporary salaries (header) (130) | \$133,961 | \$129,005 | \$106,001 | \$105,447 | -6% | -1% |
| Severance/Early Retirement Pay (213) | \$2,153 | \$1,568 | \$1,065 | \$73,441 | 142% | > 500% |
| Equipment (730) | \$152,684 | \$184,540 | \$80,924 | \$56,841 | -22% | -30% |
| Social Security-Noncertified Employee Retirement (211) | \$89,559 | \$87,880 | \$90,425 | \$44,654 | -16% | -51% |
| Telephone (531) | \$37,096 | \$37,706 | \$40,067 | \$37,865 | 1% | -5% |
| Operational Supplies (611) | \$102,350 | \$111,527 | \$128,564 | \$36,469 | -23% | -72% |
| Utility Services Water and Sewage (411) | \$30,630 | \$17,432 | \$26,032 | \$36,440 | 4% | 40% |
| Public Employees Retirement Fund (214) | \$78,811 | \$79,490 | \$96,490 | \$32,298 | -20% | -67% |
| Purchased Professional and Technical Board of Education Services (318) | \$30,182 | \$10,982 | \$14,231 | \$27,307 | -2% | 92% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$47,501 | \$46,924 | \$47,166 | \$24,177 | -16% | -49% |
| Utility Services Removal of Refuse and Garbage (412) | \$16,103 | \$16,432 | \$18,972 | \$21,894 | 8% | 15% |
| Social Security-Certified Employee Retirement (212) | \$15,644 | \$15,125 | \$14,405 | \$15,518 | 0% | 8% |
| Dues and Fees (810) | \$13,323 | \$9,944 | \$10,258 | \$12,177 | -2% | 19% |
| Travel (580) | \$6,131 | \$8,719 | \$12,756 | \$10,667 | 15% | -16% |
| Board Members Compensation (115) | \$10,000 | \$10,000 | \$10,000 | \$10,000 | 0% | 0% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$96 | \$0 | \$8,380 | \$9,460 | 215% | 13% |
| Tires and Repairs (612) | \$7,381 | \$5,822 | \$13,608 | \$7,884 | 2% | -42% |
| Postage and Postage Machine Rental (532) | \$5,944 | \$4,148 | \$2,000 | \$4,000 | -9% | 100% |
| Group Life Insurance (221) | \$9,193 | \$9,202 | \$9,112 | \$3,882 | -19% | -57% |
| Advertising (540) | \$1,685 | \$2,134 | \$1,712 | \$3,268 | 18% | 91% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$5,397 | \$5,250 | \$2,692 | \$2,962 | -14% | 10% |
| Purchased Services; Student Transportation Services (510) | \$578,231 | \$291,811 | \$0 | \$1,293 | -78% | N/A |
| Miscellaneous Objects (876 to 899) | \$6,976 | \$2,324 | \$1,251 | \$1,109 | -37% | -11% |
| Printing and Binding (550) | \$2,239 | \$2,387 | \$3,090 | \$831 | -22% | -73% |
| Overtime Salaries (140) | \$17,204 | \$13,579 | \$13,888 | \$829 | -53% | -94% |
| Stipends (131) | \$0 | \$0 | \$0 | \$800 | N/A | N/A |
| Purchased Property Services; Construction Services (450) | \$1,217 | \$1,483 | \$487 | \$595 | -16% | 22% |
| Bank Service Charges (871) | \$305 | \$849 | \$443 | \$345 | 3% | -22% |
| Food Purchases (614) | \$364,895 | \$408,363 | \$435,704 | \$305 | -83% | -100% |

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| Purchased Professional and Technical Staff Services (314) | \$45 | \$113 | \$1,020 | \$0 | -100% | -100% |
| Connectivity (744) | \$134,829 | \$0 | \$0 | \$0 | -100% | N/A |
| Other General Supplies (615, 660 to 689) | \$20 | \$0 | \$0 | \$0 | -100% | N/A |
| Judgments Against the School Corporation (820) | \$11,548 | \$0 | \$0 | \$0 | -100% | N/A |
| Overhead and Operational Total | \$5,124,579 | \$4,741,154 | \$4,826,929 | \$5,969,291 | 4% | 24% |
| Nonoperational | | | | | | |
| Travel (580) | \$2,222,714 | \$2,325,201 | \$2,342,714 | \$2,275,826 | 1% | -3% |
| Other Purchased Professional and Technical Services (319) | \$148,556 | \$631,374 | \$192,759 | \$544,875 | 38% | 183% |
| Redemption of Principal (831) | \$455,000 | \$475,000 | \$500,000 | \$525,000 | 4% | 5% |
| Equipment (730) | \$78,356 | \$28,804 | \$158,381 | \$418,779 | 52% | 164% |
| Purchased Property Services; Rentals (440) | \$118,981 | \$125,204 | \$110,732 | \$239,278 | 19% | 116% |
| Interest on Bonds or Notes (832) | \$274,971 | \$253,715 | \$230,767 | \$205,690 | -7% | -11% |
| Certified Salaries (110) | \$109,327 | \$99,337 | \$96,928 | \$91,129 | -4% | -6% |
| Noncertified Salaries (120) | \$58,605 | \$47,999 | \$48,370 | \$60,375 | 1% | 25% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$71,511 | \$60,697 | \$123,366 | \$58,474 | -5% | -53% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$22,751 | \$40,402 | \$88,523 | \$51,208 | 22% | -42% |
| Computer Hardware (741) | \$40,063 | \$68,260 | \$133,670 | \$22,297 | -14% | -83% |
| Connectivity (744) | \$13,365 | \$14,265 | \$21,504 | \$21,199 | 12% | -1% |
| Social Security-Certified Employee Retirement (212) | \$8,390 | \$7,599 | \$7,415 | \$6,971 | -5% | -6% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$5,973 | \$6,085 | \$6,224 | \$5,802 | -1% | -7% |
| Social Security-Noncertified Employee Retirement (211) | \$4,483 | \$3,672 | \$3,700 | \$4,619 | 1% | 25% |
| Awards (875) | \$0 | \$0 | \$0 | \$2,500 | N/A | N/A |
| Public Employees Retirement Fund (214) | \$910 | \$1,247 | \$1,686 | \$1,811 | 19% | 7% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$1,591 | \$1,242 | \$1,128 | \$1,076 | -9% | -5% |
| Miscellaneous Objects (876 to 899) | \$0 | \$1,188 | \$316 | \$300 | N/A | -5% |
| Technology Related Professional Development (748) | \$3,575 | \$1,680 | \$0 | \$0 | -100% | N/A |
| Pre-2008 object code - temporary salaries (header) (130) | \$350 | \$0 | \$0 | \$0 | -100% | N/A |
| Postage and Postage Machine Rental (532) | \$508 | \$0 | \$0 | \$0 | -100% | N/A |
| Operational Supplies (611) | \$536 | \$116 | \$0 | \$0 | -100% | N/A |
| Other Technology Hardware (746) | \$1,962 | \$393 | \$0 | \$0 | -100% | N/A |
| Nonoperational Total | \$3,642,479 | \$4,193,481 | \$4,068,181 | \$4,537,208 | 6% | 12% |
| Grand Total | \$19,980,671 | \$19,525,606 | \$19,323,457 | \$20,206,476 | 0% | 5% |